

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF SOUTH CAROLINA  
COLUMBIA DIVISION

In Re: §  
§  
Town & Country Services, Inc. § Case No. 20-02886-DD  
§  
Debtor §

---

**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 07/14/2020. The undersigned trustee was appointed on 07/14/2020.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 1,006,564.70

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	126,304.44
Bank service fees	0.00
Other payments to creditors	694,087.46
Non-estate funds paid to 3 <sup>rd</sup> Parties	593.55
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of <sup>1</sup>	\$ 185,579.25

The remaining funds are available for distribution.

---

<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 10/27/2020 and the deadline for filing governmental claims was 01/10/2021. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$53,429.13. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests a sum of \$53,429.13, for a total compensation of \$53,429.13<sup>2</sup>. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$181.00, and now requests reimbursement for expenses of \$1,609.61, for total expenses of \$1,790.61<sup>2</sup>.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 03/03/2021 By: /s/Janet B. Haigler  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

---

<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Exhibit A

Case No: 20-02886 DD Judge: David R. Duncan Trustee Name: Janet B. Haigler  
 Case Name: Town & Country Services, Inc. Date Filed (f) or Converted (c): 07/14/2020 (f)  
 341(a) Meeting Date: 09/11/2020  
 For Period Ending: 03/03/2021 Claims Bar Date: 10/27/2020

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. First Community Bank - Lottery Checking Account #9382	2,444.29	2,444.29		23.85	FA
2. First Community Bank - Checking Account #4807	24.45	24.45		24.45	FA
3. First Community Bank - Checking Account #9269	6,339.22	6,339.22		3,051.19	FA
4. Other Inventory: non-perishable and perishables and auto inventory	7,511.00	0.00		0.00	FA
5. Ice Machine - Described under Item #50 of Schedules	5,000.00	0.00		0.00	FA
6. 4240 Augusta Hwy., Gilbert, SC 29054-9665 (2.82) TMS #005100-06-036	328,911.00	147,949.03		1,000,000.00	FA
7. Cash on Hand	700.00	700.00		0.00	FA
8. Office Furniture	1,000.00	1,000.00		0.00	FA
9. 1999 Dodge Intrepid VIN 30171	100.00	0.00		0.00	FA
10. 2000 Buick Lesabre VIN 83850	100.00	0.00		0.00	FA
11. 1999 Mercury Mountaineer VIN 22452	100.00	0.00		0.00	FA
12. Other Machinery, Fixtures and Equipment	51,500.00	51,500.00		0.00	FA
13. Accounts Receivables	0.00	2,427.35		2,427.35	FA
14. Class Action Proceeds (u)	0.00	42.57		42.57	FA
15. Refunds (u)	0.00	995.29		995.29	FA

	Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$403,729.96
	\$213,422.20
	\$1,006,564.70
	\$0.00
	(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

## Case 20-02886-dd Doc 74 Filed 03/09/21 Entered 03/09/21 09:24:42 Desc Main

## Document Page 4 of 17

3/2/2021:

The tax returns were prepared. The Trustee provided 10 day notice and review of the proposed returns to the owner of the debtor before filing. No comments/questions received. The tax returns have been filed. The TFR can be filed.

Exhibit A

1/27/2021:

Trustee has provided all information available to have estate's tax returns completed. Once the tax returns are received and filed, the trustee can complete the TFR.

12/31/2020:

Trustee is waiting for government bar date to pass. Objections to claims have been filed. Trustee has requested that accountant prepare tax return. Accountant has requested additional sales information. On 12/29/2020, Trustee filed an additional objection to claim, amended claim number 12. Once the Order on Claims are entered and tax returned filed the TFR can be filed.

11/23/2020:

Post closing issues with SCDOR regarding asserted outstanding taxes that prevented buyer under Order of Sale Free and Clear of Liens from obtaining retail license. Resolution was not reached with SCDOR. A Notice of Settlement was filed with the court allowing for the reimbursement to buyer to effectuate the intent of the sale and Sale Order.

10/14/2020:

Closing on sale of real estate has been completed and all funds received by the trustee. Trustee has provided closing information to accountant for estate's tax return. The Claims BAR DATE is 10/27/2020 and governmental Bar Date is 1/10/2021. After the claims have been reviewed, the trustee can prepare the TFR.

9/10/2020:

Trustee accepted offer on purchase of all assets. An Objection was filed and auction held on 9/10/2020. The high bid was \$1,000,000. Closing set for within 30 days.

7/17/2020:

Property of the estate includes the debtor's interest in real estate located at 4240 Augusta Hwy., Gilbert, Lexington County, South Carolina 29054 described as 2.82 acres, TMS #005100-06-036, and all personal property used in the operation of the Town & Country auto repair shop and convenience store. Trustee has retained real estate agent to market the property. Trustee has continued insurance coverage on real estate pending possible sale.

Case 20-02886-dd Doc 74 Filed 03/09/21 Entered 03/09/21 09:24:42 Desc Main Document Page 5 of 17

RE PROP # 1 -- Trustee requested the turnover of all funds on deposit. Funds have been received.

RE PROP # 2 -- Trustee requested the turnover of all funds on deposit. Funds have been received.

RE PROP # 3 -- Trustee requested the turnover of all funds on deposit. Funds have been received.

RE PROP # 4 -- All personal property of the debtor, unless specifically excluded or abandoned at the first meeting on 9/11/2020, was sold pursuant to the Order Authorizing Sale entered on September 11, 2020 (Docket #45) and included as part of the sale reported under Asset #6.

RE PROP # 5 -- This item was abandoned at the first meeting of creditors entered on 9/11/2020.

Exhibit A

In addition to this item there were other items of personal property that were excluded from the sale of personal property listed in Asset #4, #8 and #12. The personal property abandoned at the first meeting on 9/11/2020 was described as:

Fireworks stand with Coats Enterprise, LLC, metal garage models with Metal Garage, Inc., scrap metal dumpster with Eight Acres, propane cylinder rack with AmeriGas, three (3) dispensers on front island, two (2) above-round tanks with (2) dispensers, ruby consoles and all interface electronics and propane tank and ice merchandiser with Palmetto Propane, Fuel, and Ice, Inc., exterior ATM with First Palmetto Bank, fountain drink machine with Pepsi, ice machine with Coke, coffee machine located in the store, interior ATM with National, two (2) upright drink coolers located in the store, ice cream freezer located in the store, all lottery equipment owned by South Carolina Education Lottery and all motor vehicles located on the property.

RE PROP # 6 -- Trustee appointed real estate agent to market the real estate and all personal property located thereon unless specifically excluded from the sale. The trustee received an offer of \$865,000 which sale was noticed. An objection to sale was filed. At the hearing on the objection, the higher offer of \$1,000,000 was accepted. The sale of the real estate and personal property was approved by Order Authorizing Sale entered on 9/11/2020 (Docket #45). All proceeds from the sale of the real estate and personal property (see Asset #4, #8 and #12) have been listed under this Asset.

RE PROP # 7 -- All cash on hand was deposited by debtor into the checking account for #9269. Trustee has collected the funds. See Asset #3

RE PROP # 8 -- All office furniture was sold pursuant to the Order Authorizing Sale entered on September 11, 2020 (Docket #45) and included as part of the sale reported under Asset #6.

RE PROP # 9 -- All vehicles were abandoned at the first meeting of creditors on 9/11/2020.

RE PROP # 10 -- All vehicles were abandoned at the first meeting of creditors on 9/11/2020.

RE PROP # 11 -- All vehicles were abandoned at the first meeting of creditors on 9/11/2020.

RE PROP # 12 -- All machinery, fixtures and equipment, unless specifically excluded, was sold pursuant to the Order Authorizing Sale entered on September 11, 2020 (Docket #45) and included as part of the sale reported under Asset #6.

RE PROP # 13 -- All accounts receivables/rents have been collected as of date of closing on the sale of the business.

RE PROP # 14 -- Proceeds received from AmeriGas Partners LP for class action. Funds received and no other funds anticipated.

RE PROP # 15 -- Trustee received refunds from SCDOR and Dominion for pre-petition amounts paid by the debtor. No further funds are expected.

Initial Projected Date of Final Report (TFR): 03/31/2021

Current Projected Date of Final Report (TFR): 03/03/2021

Case 20-02886-dd Doc 74 Filed 03/09/21 Entered 03/09/21 09:24:42 Desc Main

Document FORM 2, Page 6 of 17  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-02886

Case Name: Town &amp; Country Services, Inc.

Trustee Name: Janet B. Haigler

Exhibit B

Bank Name: Axos Bank

Account Number/CD#: XXXXXX0359

Checking

Taxpayer ID No: XX-XXX9392

Blanket Bond (per case limit): \$3,000,000.00

For Period Ending: 03/03/2021

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
07/27/20		First Community Bank Gilbert Office Lexington, SC	Balance of Funds from Bank Account Balance in bank accounts: #9382 - \$23.85 #4807 - \$24.45 #9269 - \$3,051.19		\$3,099.49		\$3,099.49
			Gross Receipts	\$3,099.49			
	1		First Community Bank - Lottery Checking Account #9382	\$23.85	1129-000		
	2		First Community Bank - Checking Account #4807	\$24.45	1129-000		
	3		First Community Bank - Checking Account #9269	\$3,051.19	1129-000		
08/19/20	13	Valley Proteins, Inc. P.O. Box 3588 Winchester, VA 22604-2586	Account Receivable Funds Funds collected for restaurant grease.	1129-000	\$27.35		\$3,126.84
08/19/20	13	Palmetto Citizens Federal Credit Union P.O. Box 5846 Columbia, SC 29250-5846	Account Receivable Funds Collection of August rent for use of drive up ATM on site.	1129-000	\$800.00		\$3,926.84
10/07/20	13	Palmetto Citizens FCU P.O. Box 5846 Columbia, SC 29250-5846	Account Receivable Funds Collection of September rent for use of drive up ATM on site. (Deposit sent to AXOS on 9/21/2020 and posted on 9/22/2020. However, the deposit was not posted by the Trustee into TCMS until 10/7/2020).	1129-000	\$800.00		\$4,726.84
10/13/20	13	Palmetto Citizens P.O. Box 5846 Columbia, SC 29250-5846	Account Receivable Funds Collection of October rent for use of drive up ATM on site. The closing on the sale was held on 10/9/2020. A portion of these funds were paid to buyer for post-closing rent collected.	1129-000	\$800.00		\$5,526.84

Case 20-02886-dd Doc 74 Filed 03/09/21 Entered 03/09/21 09:24:42 Desc Main

Document FORM 2, Page 7 of 17  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-02886

Case Name: Town &amp; Country Services, Inc.

Trustee Name: Janet B. Haigler

Bank Name: Axos Bank

Account Number/CD#: XXXXXX0359

Checking

Taxpayer ID No: XX-XXX9392

Blanket Bond (per case limit): \$3,000,000.00

For Period Ending: 03/03/2021

Separate Bond (if applicable):

Exhibit B

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/13/20	14	AmeriGas Partners LP P.O. Box 91226 Seattle, WA 98111	Proceeds from Class Action Proceeds from AmeriGas Partners LP from class action lawsuit that was unscheduled.	1249-000	\$42.57		\$5,569.41
10/13/20		The Dooley Law Firm P.A. 218 East Main Street Lexington, SC 29072	Proceeds from Sale of Asset Proceeds from Sale of 4240 Augusta Road, Gilbert, SC TMS#005100-06-036 and personal property pursuant to Order Authorizing Sale entered on 9/11/2020 (Docket #45).		\$196,069.68		\$201,639.09
			Gross Receipts \$1,000,000.00				
		Jackson L. Cobb	Real Estate Commission (\$100,000.00)	3510-000			
		Lexington County Treasurer Delinquent/Redemption for Real Estate Taxes	Delinquent Real Estate Taxes (\$43,711.44)	4700-000			
		Janet B. Haigler Chapter 7 Trustee Post Office Box 505 Chapin, South Carolina 29036	reimbursement for filing fee for NOS - per order (\$181.00)	2200-000			
		Lexington County Treasurer 2020 pro-rated taxes	pro rata real estate taxes due at closing (\$7,568.84)	2820-000			
		Southern First Bank	Payoff of Real Estate Mortgage (\$623,769.04)	4110-000			
		CAN Capital, Inc. as assignee of WebBank	Payoff of Secured Claim (\$25,000.00)	4210-000			
		Lexington County Clerk of Court	Real Estate Transfer Fees due by Seller (\$3,700.00)	2500-000			
	6		4240 Augusta Hwy., Gilbert, SC 29054-9665 (2.82) TMS #005100-06-036	\$1,000,000.00	1110-000		

Case 20-02886-dd Doc 74 Filed 03/09/21 Entered 03/09/21 09:24:42 Desc Main

Document FORM 2, Page 8 of 17  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-02886

Case Name: Town &amp; Country Services, Inc.

Trustee Name: Janet B. Haigler

Bank Name: Axos Bank

Account Number/CD#: XXXXXX0359

Checking

Taxpayer ID No: XX-XXX9392

Blanket Bond (per case limit): \$3,000,000.00

For Period Ending: 03/03/2021

Separate Bond (if applicable):

Exhibit B

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/13/20	2001	Pallav Desai 278 Canterwood Road Irmo, SC 29063	Pro Rated Rent Trustee collected the October 2020 rent from Palmetto Citizens for the ATM. The closing on the sale to Mr. Desai was held on October 9, 2020. These funds disbursed to Mr. Desai are not property of the estate since they are post- closing rental proceeds.	8500-002		\$593.55	\$201,045.54
10/14/20	2002	Pro Title Services, Corp 1630 Augusta Road West Columbia, SC 29169	Title Search Lien Search requested by Trustee in advance of closing/sale of real estate located at 4240 Augusta Road, Gilbert, SC TMS#005100-06- 036.	2500-000		\$143.00	\$200,902.54
10/14/20	2003	SC DHEC Attn: Bureau of Financial Management P.O. Box 100103 Columbia, SC 29202-3103	Closing costs for 2020 SC DHEC Registration Fee of underground storage tanks necessary to be paid to allow purchaser use of property located at 4240 Augusta Road, Gilbert, SC TMS#005100-06- 036.	2500-000		\$242.00	\$200,660.54
11/09/20	2004	County of Lexington 212 South Lake Drive, Suite 102 Lexington, SC 29072	Personal property taxes on assets sold pursuant to Order Authorizing Sale Free and Clear entered on 9/11/2020 (Docket #45).	4800-000		\$1,606.98	\$199,053.56
11/17/20	15	SC Office of State Treasurer SC DOR 300A Outlet Pointe Blvd. Columbia, SC 29210	Refund received from SCDOR with memo: SC Tax Refund	1224-000	\$381.60		\$199,435.16
11/17/20	15	Dominion Energy Mail Code C222 220 Operation Way Cayce, SC 29033	refund of credit on pre petition utility account.	1290-000	\$613.69		\$200,048.85

Case 20-02886-dd Doc 74 Filed 03/09/21 Entered 03/09/21 09:24:42 Desc Main

Document FORM 2, Page 9 of 17  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-02886

Case Name: Town &amp; Country Services, Inc.

Trustee Name: Janet B. Haigler

Bank Name: Axos Bank

Account Number/CD#: XXXXXX0359

Checking

Taxpayer ID No: XX-XXX9392

Blanket Bond (per case limit): \$3,000,000.00

For Period Ending: 03/03/2021

Separate Bond (if applicable):

Exhibit B

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/03/20	2005	Gilbert C-Store, LLC	Disbursement Pursuant to Court Order Disbursement to purchaser pursuant to Order Authorizing Settlement and Compromise entered on 12/3/2020 (Docket #55).	2500-000		\$10,574.28	\$189,474.57
01/06/21	2006	Dominion Energy P.O. Box 100255 Columbia, SC 29202-3255	Utilities payment of post-petition utility service to maintain and protect assets pending sale pursuant to Order entered on 1/6/2021 (Docket #62).	2420-000		\$3,895.32	\$185,579.25

COLUMN TOTALS	\$202,634.38	\$17,055.13
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$202,634.38	\$17,055.13
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$202,634.38	\$17,055.13

## Exhibit B

TOTAL OF ALL ACCOUNTS			NET	ACCOUNT
	NET DEPOSITS	DISBURSEMENTS	BALANCE	
XXXXXX0359 - Checking	\$202,634.38	\$17,055.13	\$185,579.25	
	\$202,634.38	\$17,055.13	\$185,579.25	
	(Excludes account transfers)	(Excludes payments to debtors)		Total Funds on Hand
Total Allocation Receipts:	\$803,930.32			
Total Net Deposits:	\$202,634.38			
Total Gross Receipts:	\$1,006,564.70			

## Exhibit C

## ANALYSIS OF CLAIMS REGISTER

Case Number: 20-02886-DD

Date: March 3, 2021

Debtor Name: Town &amp; Country Services, Inc.

Claims Bar Date: 10/27/2020

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
100	Janet B. Haigler Chapter 7 Trustee	Administrative		\$0.00	\$53,429.13	\$53,429.13
2100	Post Office Box 505 Chapin, South Carolina 29036		Trustee Compensation			
100	Janet B. Haigler Chapter 7 Trustee	Administrative		\$0.00	\$1,790.61	\$1,790.61
2200	Post Office Box 505 Chapin, South Carolina 29036		Trustee Expenses			
100	Gleissner Law 1237 Gadsden Street, Ste. 200A Columbia Sc 29201	Administrative		\$0.00	\$5,443.00	\$5,443.00
3210			Attorney Fees			
100	Edward Bowers, CPA 219 A Wilmot Drive Gastonia, NC 28054	Administrative		\$0.00	\$2,651.25	\$2,651.25
3410			Accountant Fees			
100	Edward Bowers, CPA 219 A Wilmot Drive Gastonia, NC 28054	Administrative		\$0.00	\$18.60	\$18.60
3420			Accountant Expenses			
2	IRS PO Box 7317 Philadelphia PA 19101-7346	Secured		\$0.00	\$100,493.96	\$100,493.96
100			Allow - Secured Tax liens See Order entered on 1/22/2021 (Docket #68).			
4300						
			Claimant has secured claim against all pre-petition assets. Pursuant to §724(b), IRS secured lien is subordinated by total administrative claims iao \$189,456.09 which includes Trustee compensation and expense and fees for attorney and accountant. IRS holds the first priority secured claim iao \$100,493.96. There are sufficient funds on hand to pay this claim in full.			
2	IRS PO Box 7317 Philadelphia PA 19101-7346	Priority		\$0.00	\$30,865.75	\$30,865.75
280			Allow - General Unsecured Claim With Priority pursuant to 11 USC §507(a)(8) Order entered on 1/22/2021 (Docket #68).			
5800						

## Exhibit C

## ANALYSIS OF CLAIMS REGISTER

Case Number: 20-02886-DD

Date: March 3, 2021

Debtor Name: Town &amp; Country Services, Inc.

Claims Bar Date: 10/27/2020

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
3	Capital One Bank (USA), N.A.	Unsecured		\$3,993.40	\$3,905.36	\$3,905.36
300	By American Infosource As Agent					
7100	PO Box 71083		Allow - General Unsecured Claim Without Priority			
	Charlotte, NC 28272-1083					
4	Robert B. Lewis, Attorney	Unsecured		\$40,954.38	\$46,579.29	\$46,579.29
300	Rogers Lewis Jackson Mann &					
7100	Quinn, Llc		Allow - General Unsecured Claim Without Priority			
	Robert B Lewis Attorney/Rogers					
	Lewis Jac					
	1901 Main Street, Suite 1200					
	Columbia, Sc 29201					
6	Can Capital, Inc., As Assignee Of	Unsecured		\$78,093.56	\$78,093.56	\$53,093.56
300	Webbank					
7100	2015 Vaughn Road		Allow - General Unsecured Claim Without Priority			
	Building 500		Consent Order entered on 10/23/2020 (Docket #51).			
	Kennesaw, Ga 30144					
7	Adil Enterprises, LLC	Unsecured		\$25,000.00	\$26,464.00	\$26,464.00
300	M. Kevin Mccarrell					
7100	C/O Fox Rothschild Llp		Allow - General Unsecured Claim Without Priority			
	2 West Washington Street, Suite					
	1100					
	Greenville, Sc 29601					
8	National Liability & Fire Insurance	Unsecured		\$0.00	\$725.00	\$725.00
300	P.O. Box A-H					
7100	Wilkes-Barre, Pa 18703		Allow - General Unsecured Claim Without Priority			
9	South Carolina Education Lottery	Unsecured		\$0.00	\$5,759.48	\$5,759.48
300	P.O. Box 11949					
7100	Columbia, SC 29211-1949		Allow - General Unsecured Claim Without Priority			
10	Synchrony Bank	Unsecured		\$5,200.00	\$6,159.01	\$6,159.01
300	C/O Pra Receivables Management,					
7100	LLC		Allow - General Unsecured Claim Without Priority			
	Po Box 41031					
	Norfolk VA 23541					
11	Palmetto Propane, Fuels, And Ice,	Unsecured		\$175,000.00	\$211,627.39	\$211,627.39
300	Inc.					
7100	Whitt Law Firm, LLC		Allow - General Unsecured Claim Without Priority			
	401 Western Lane, Suite E		See Consent Order entered on 9/3/2020 (Docket #37).			
	Irmo, SC 29063					

## Exhibit C

## ANALYSIS OF CLAIMS REGISTER

Case Number: 20-02886-DD

Date: March 3, 2021

Debtor Name: Town &amp; Country Services, Inc.

Claims Bar Date: 10/27/2020

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
13 300 7100	Ace American Insurance Company C/O Chubb 202A Hall's Mill Road - 2E Whitehouse Station, NJ 08889	Unsecured	Disallow - No debt is owed to the claimant See Order entered on 1/12/2021 (Docket #64).	\$0.00	\$0.00	\$0.00
2 380 7300	IRS PO Box 7317 Philadelphia PA 19101-7346	Unsecured	Allow - General Unsecured Penalty Claim pursuant to 11 USC §726(a)(4) See Order entered on 1/22/2021 (Docket #68).	\$0.00	\$37,315.98	\$37,315.98
12 380 7300	South Carolina Department Of Revenue P.O. Box 12265 Columbia, SC 29211-9979	Unsecured	Allow - Paid in full. Therefore, Claimant will not received any funds in the hands of the trustee. See Order entered on 1/21/2021 (Docket #67). See Order on amended claim entered on 2/2/2021 (Docket #72)	\$0.00	\$787.16	\$0.00
1 400 4110	Southern First Bank Attn: Toni Whitten PO Box 17465 Greenville, SC 29606	Secured	Claim was paid in full at closing. Claim Withdrawn on 10/19/2020 (Docket #49).	\$527,278.94	\$607,291.15	\$0.00
5 400 4800	Lexington County Treasurer 212 S. Lake Drive Lexington Sc 29072	Secured	Allow - 2018 and 2019 secured tax lien for personal property sold by trustee Amended Claim filed. Claim has been paid in full. See Report of Sale filed on 11/9/2020. Order entered on 1/22/2021(Docket #66).	\$0.00	\$1,606.98	\$1,606.98
12 400 4800	South Carolina Department Of Revenue P.O. Box 12265 Columbia, SC 29211-9979	Secured	Allow - Paid in Full. Therefore, Claimant will not received any funds in the hands of the trustee. See Order entered on 1/21/2021 (Docket #67). See Order on amended claim entered on 2/2/2021 (Docket #72)	\$0.00	\$191.13	\$0.00
Case Totals				\$855,520.28	\$1,221,197.79	\$587,928.35
Code#: Trustee's Claim Number, Priority Code, Claim Type (UTC)						

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 20-02886-DD

Case Name: Town & Country Services, Inc.

Trustee Name: Janet B. Haigler

Balance on hand	\$	185,579.25
-----------------	----	------------

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
1	Southern First Bank	\$ 607,291.15	\$ 0.00	\$ 0.00	\$ 0.00
12	South Carolina Department Of Revenue	\$ 191.13	\$ 0.00	\$ 0.00	\$ 0.00
2	IRS	\$ 100,493.96	\$ 100,493.96	\$ 0.00	\$ 100,493.96
5	Lexington County Treasurer	\$ 1,606.98	\$ 1,606.98	\$ 1,606.98	\$ 0.00
Total to be paid to secured creditors					\$ 100,493.96
Remaining Balance					\$ 85,085.29

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Janet B. Haigler	\$ 53,429.13	\$ 0.00	\$ 53,429.13
Trustee Expenses: Janet B. Haigler	\$ 1,790.61	\$ 181.00	\$ 1,609.61
Attorney for Trustee Fees: Gleissner Law	\$ 5,443.00	\$ 0.00	\$ 5,443.00
Accountant for Trustee Fees: Edward Bowers, CPA	\$ 2,651.25	\$ 0.00	\$ 2,651.25
Accountant for Trustee Expenses: Edward Bowers, CPA	\$ 18.60	\$ 0.00	\$ 18.60

Total to be paid for chapter 7 administrative expenses	\$ 63,151.59
Remaining Balance	\$ 21,933.70

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$30,865.75 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	IRS	\$ 30,865.75	\$ 0.00	\$ 21,933.70

Total to be paid to priority creditors	\$ 21,933.70
Remaining Balance	\$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$354,313.09 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
3	Capital One Bank (USA), N.A.	\$ 3,905.36	\$ 0.00	\$ 0.00
4	Robert B. Lewis, Attorney	\$ 46,579.29	\$ 0.00	\$ 0.00
6	Can Capital, Inc., As Assignee Of Webbank	\$ 53,093.56	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
7	Adil Enterprises, LLC	\$ 26,464.00	\$ 0.00	\$ 0.00
8	National Liability & Fire Insurance	\$ 725.00	\$ 0.00	\$ 0.00
9	South Carolina Education Lottery	\$ 5,759.48	\$ 0.00	\$ 0.00
10	Synchrony Bank	\$ 6,159.01	\$ 0.00	\$ 0.00
11	Palmetto Propane, Fuels, And Ice, Inc.	\$ 211,627.39	\$ 0.00	\$ 0.00
13	Ace American Insurance Company C/O Chubb	\$ 0.00	\$ 0.00	\$ 0.00
Total to be paid to timely general unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$37,315.98 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	IRS	\$ 37,315.98	\$ 0.00	\$ 0.00
12	South Carolina Department Of Revenue	\$ 0.00	\$ 0.00	\$ 0.00
Total to be paid to subordinated unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00